

RESEARCH PAPER

A Decade of Revenue Controls: The Effects of Revenue Controls on the Programs and Services Offered by Wisconsin's Public Schools, 2002-03 School Year

A Study by the Wisconsin Association of School District Administrators and the Wisconsin Education Association Council

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Overview

In 1993, Wisconsin passed a law to control school costs and reduce property taxes. To accomplish these purposes, the amount of revenue that districts can raise from one year to the next is capped. Districts are allowed to increase per pupil expenditures from year-to-year by a specified amount-- the current per capita increases are approximately \$236 in 2003-04 and \$241 in 2004-05.

In the original legislation, revenue controls were to last for a five-year period; however, significant changes were made in the 1995-97 state budget. The controls were made permanent; at the same time, the State of Wisconsin committed to fund two-thirds of the total costs of public education statewide. The two-thirds obligation was rescinded in the current state budget.

Over the past ten years, districts with stable or declining student populations have had the most difficulty complying with the revenue controls. In recent years, increases in costs (e.g. utilities, health insurance, books and supplies) have consumed a greater proportion of each district's budget, making it more and more difficult for all districts to maintain existing services and programs.

This is the tenth consecutive year that the Wisconsin Association of School District Administrators (WASDA) and the Wisconsin Education Association Council (WEAC) have reported on the impact of the revenue controls on districts. Since 1994, Wisconsin's school superintendents have been mailed questionnaires asking them about the impact of the caps on programs and services. Over the ten years, approximately 70% of districts have participated in each study. This year, questionnaires were received from 344 of the state's 426 superintendents, representing an 81% response rate, the highest ever.

When first asked about the long-term effects of revenue controls on educational quality, 90% of superintendents predicted they would be harmful. A decade later, 88% of superintendents in this study said that the long-term effects have, in fact, been "Very Negative" or "Negative."

This negative perception toward revenue controls might be expected because the law never was intended to improve education. It was enacted, along with the commitment to fund two-thirds of the cost of public education, as a way to reduce and control property taxes. While we have the rhetoric of improving public education with initiatives such as higher standards, increased testing, and more accountability, Wisconsin schools find it increasingly difficult to maintain existing programs, let alone improve them, under a school funding formula that is not aligned with these goals.

Supporters of revenue controls continue to make the case that limits on educational funding serve to make districts more efficient. Occasionally, they will point to research showing that low-spending districts can have above-average test scores (while neglecting to mention that standardized achievement tests measure only a small part of what schools are asked to accomplish). Although these kinds of examples can be found, the experiences of Wisconsin's educators suggest that the revenue controls have done serious damage to the overall quality of education in Wisconsin.



Initially, maintenance, improvements of buildings and grounds, and purchases of computer technology were most likely to be the targets of spending cuts. While nearly all districts still limit spending in these areas, increasingly they have had to cut or eliminate academic and support programs and services that directly affect children. For example, this past year more than one-half of districts (52%) reduced the number of academic courses offered; 60% reduced programs for gifted and talented students; 51% reduced at risk programs; 69% increased class sizes; and 75% increased student fees.

Likewise, superintendents say that working conditions in our schools are deteriorating: 74% offered fewer staff development opportunities; 71% laid off aides or other support staff; 79% did not replace departing staff; 70% increased teacher workload; and 78% increased administrator workload. This only makes it more difficult to attract and retain quality educators.

In each of the previous studies there have been unique findings. Throughout, the central message--that the caps are harming education--has been consistent. What is different is that conditions continue to worsen, not just for students, but also for those who work with them.

Nearly One-Half of Districts Will Lose Students in the Next Few Years

Any discussion of revenue controls must address changes in student population because the amount of money a district can raise is a function of student enrollment. If a district loses or gains students, the amount of revenues that can be raised is decreased or increased accordingly.

In this year's study, 47% of superintendents say that their district will have fewer students in the next four to five years. On average, superintendents from these districts project an enrollment decline in the range of 5% to 8%.¹ Under Wisconsin's revenue caps law, the amount of money that a district loses due to declining enrollment often is disproportionate to the actual savings that are realized.

For example, if a district loses one or two students at each grade level (say, for a total of 23 students), this does not mean that the district can eliminate one teaching position. Furthermore, many of the costs of operating a school system, such as heat, electricity, transportation, or maintenance, are not reduced simply because there are one or two fewer students in each classroom.

Conversely, 20% of districts project an increase in student enrollment (approximately 4-5%). While 30% say that enrollment will remain about the same, 2% answered "Not sure." Districts with increasing enrollments are not immune from the effects of the revenue caps. If a district is fast-growing, it may require additional staff, along with books and other materials, that may be difficult to fund under revenue controls.

Table 1: Projected Changes in Student Enrollment Over the Next Four to Five Years

Change in Enrollment	# of Districts	Percent change		
		% of Districts	Mean	Median
Increase	70	20%	5%	4%
Decrease	162	47	8	5
About the same	104	30	-	-
Not sure	5	2	-	-

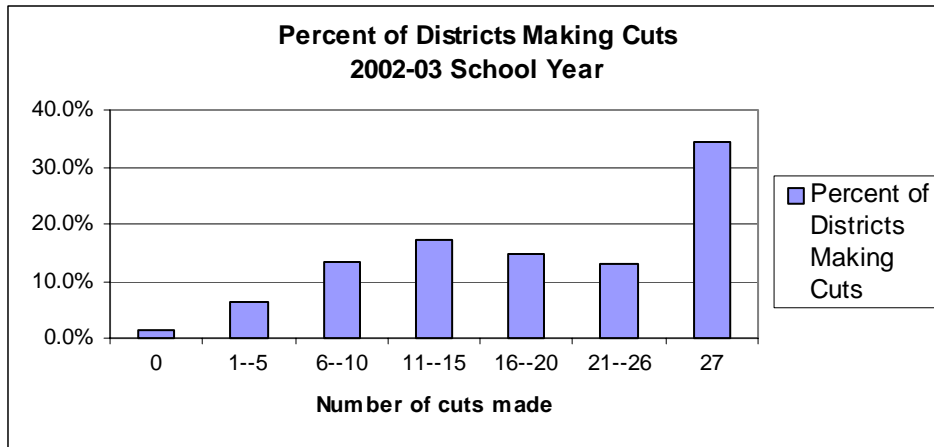
Previous studies have shown a significant relationship between enrollment trends and concerns about educational quality. In general, superintendents from districts that have lost students, or are projected to do so, have been far more critical of revenue controls than superintendents from districts with stable or growing student populations.

¹ The mean increase is 8%; the median is 5%. The mean is the arithmetic average, while the median is the middle score when numbers are ranked from low to high.



Districts Continue to Cut Programs and Services

Since 1994, superintendents have been given a list of programs and services and asked to identify where their district made cuts. During the last school year (2002-2003), the average district made cuts in 18 of the 27 listed program and service areas. At the extremes, 1.5% of districts avoided making any cuts, while 34% made cuts in all 27 programs and services. See the figure below for the range of actions.



Cuts in Specific Programs and Services

Table 2 shows the percent of districts taking action during the past four years in each of 27 program and service areas. On nearly every item the percent of districts reporting cuts is higher in 2002-03 than in any prior year. For example, last year 78% of districts delayed building maintenance or improvement projects. The figures for the three previous years were as follows: 66% in 1999-2000, 69% in 2000-2001, and 73% in 2001-2002.

Superintendents also were asked to describe the effects of each cut by selecting one of five choices: "Very negative," "Negative," "No Difference," "Positive," or "Very Positive." The column on the far right shows the percent of superintendents reporting that the effects of the cut were "Negative" or "Very negative." Across the 27 areas, an average of 63% said the effects were "Negative" or "Very negative." An average of 2% said the effects were "Positive" or "Very Positive."

Table 2: Percent of Districts Taking Action in Twenty-Seven Programs and Services, 1999-2000 to 2002-2003

Program or Service Area	1999-00	2000-01	2001-02	2002-03	% Saying Cuts Had Negative/Very Negative Effects in
					'02-03
1. Delayed building maintenance	66%	69%	73%	78%	87%
2. Spent less for maintenance of buildings and grounds	69	75	79	83	87
3. Spent less for improvements of buildings and grounds	70	73	79	84	86
4. Delayed/reduced purchase of curricular materials	62	66	73	77	69
5. Reduced purchase of consumable supplies, such as paper	62	66	71	75	58
6. Delayed/reduced purchase of computers, other technology	67	73	75	80	80
7. Offered fewer staff development opportunities for	60	72	71	74	69



teachers					
8. Laid off teachers	42	50	67	69	73
9. Laid off teacher aides or other support staff	45	54	66	71	79
10. Laid off administrators/supervisors	37	42	47	56	55
11. Reduced counseling or similar services	38	45	49	53	44
12. Delayed hiring new staff	57	64	62	65	70
13. Reduced extracurricular programs	39	46	48	55	47
14. Reduced programs for students who are at risk	45	48	51	51	43
15. Reduced programs for gifted and talented students	53	53	55	60	61
16. Offered fewer courses	45	49	55	57	55
17. Reduced transportation services for students	41	48	50	56	36
18. Reduced summer school programs	40	43	44	49	31
19. Offered fewer field trips for students	48	60	59	61	58
20. Increased class sizes	50	56	64	68	75
21. Increased teacher workload	49	56	61	70	71
22. Increased administrator workload	63	66	74	78	81
23. Increased student fees	56	59	65	75	64
24. Used fund balance to support budget	53	57	64	69	71
25. Reduced number of academic courses offered to students	NA*	41	50	52	46
26. Reduced courses in art, music, theater, vocational, etc.	NA*	38	48	54	48
27. Did not replace departing staff	NA*	61	61	79	70

* Questions 25-27 were added in 2000-01.

The Most Serious Cuts

There were seven areas in which at least 75% of superintendents said the effects of cuts were “Negative” or “Very negative.” The top three relate directly to the schools’ physical infrastructure:

- Delays in building maintenance or improvement (87% Negative or Very negative)
- Less spending for maintenance of buildings and grounds (87% Negative or Very negative)
- Less spending for improvements of buildings and grounds (86% Negative or Very negative),
- Increased administrator workload (82% Negative or Very negative)
- Delayed/reduced purchase of computers and other technology (80% Negative or Very negative)
- Layoffs of teacher aides or other support staff (79% Negative or Very negative)
- Increased class sizes (75% Negative or Very negative).

Cuts in Educational Resources and Services

Educational resources and services have not been immune from the effects of the revenue caps. This past school year the majority of districts made cuts in these areas:

- Spending for computers (80% of districts)
- Curricular materials (77% of districts)
- Consumable supplies, such as paper (75% of districts)
- Staff development opportunities for teachers (74% of districts)
- Field trips (61% of districts)
- Transportation (56% of districts)



More than two-thirds (68%) of districts also report increasing class sizes.² This compares with 50% in 1999-2000, 56% in 2000-2001, and 64% in 2001-2002.

Cuts in Academic Programs

Districts continue to make cuts in academic programs. More than one-half reduced the total number of courses offered and also reduced programs for gifted and talented and at-risk students.³ In addition, 57% reduced the number of courses offered; 54% reduced courses in art, music, theater, and vocational education; and 49% reduced summer school programs. The percent of districts making cuts in seven program and course areas is shown below.

- Reduced programs for gifted and talented students (60%)
- Fewer courses offered (57%)
- Reduced programs for at-risk youth (51%)
- Reduced number of academic courses (52%)
- Reduced extracurricular programs (55%)
- Reduced courses in art, music, theater, and vocational, etc. (54%)
- Reduced summer school programs (49%)

Using the Fund Balance and Raising Student Fees

In 2002-2003, 69% of districts used their fund balance to support their budget, while 75% increased student fees. Districts have the option of passing a referendum in order to exceed the revenue caps. However, in an earlier study most superintendents indicated that use of a referendum for this purpose was too time-consuming and burdensome and felt it should not be required to meet reasonable and necessary operating expenses.

This reluctance to go to referendum may explain in part why more and more districts report using their fund balance and raising student fees in order to minimize the negative effects of revenue controls. In 1999-2000, 53% of districts used their fund balance. This figure increased to 57% in 2000-2001, and 64% in 2001-2002. It's noteworthy that 72% of respondents in the current study say that result of this action has been harmful.⁴

As for student fees, 75% of districts increased them in 2002-2003. This compares with 56% in 1999-2000, 59% in 2000-2001, and 64% in 2001-2002. Fee increases create hardships for some families and also may limit students' participation in activities. For these reasons it is not surprising that two-thirds of superintendents say that increasing student fees is harmful.

Hiring and Retaining Staff

Superintendents were asked about the effects of the revenue caps on their capacity to hire and retain quality administrators, support staff, teachers, and guidance counselors/social workers/psychologists. Across all employee groups an average of 38% of superintendents said the impact was "Negative," or "Very Negative." Of the four groups listed, superintendents said that the caps had the most negative impact on teacher hiring and retention.

² Because the majority of districts participate in SAGE, this means the reported increases are occurring in grade four and above.

³ In a separate question, 67% of respondents said they do not have adequate funds to meet the needs of both regular and special education students.

⁴ A reduced Fund 10 balance makes it difficult for districts to pay for emergency expenses and may increase the need for borrowing money.



Table 3: Effects of the Revenue Caps on the District's Capacity to Hire and Retain Quality Administrators, Education Support Staff, Teachers, and Guidance Counselors/Social Workers/Psychologists

	Negative	No difference	Positive
Hiring administrators	37%	62%	1%
Hiring education support staff	30	70	1
Hiring teachers	51	48	1
Hiring guidance counselors/social workers/psychologists	35	64	1
Retaining administrators	38%	61%	1%
Retaining education support staff	32	67	2
Retaining teachers	46	52	2
Retaining guidance counselors/social workers/psychologists	33	65	2

This past year districts took steps that may discourage people from pursuing careers in public education. Besides reducing the number of courses, offering fewer staff development opportunities, and spending less on curricular materials and consumables, districts took actions that adversely affect the working conditions of school employees. These include the following:

- Did not replace departing staff (79% of districts)
- Increased administrator workload (78% of districts)
- Laid off teacher aides or other support staff (71% of districts)
- Increased teacher workload (70% of districts)
- Laid off teachers (69% of districts)
- Delayed hiring of new staff (65% of districts)
- Laid off administrators/supervisors (56% of districts)
- Reduced counseling or similar services (53% of districts)

Comments about School Finance and Related Issues

A final question allowed superintendents the opportunity to make recommendations to the Governor's Task Force on Educational Excellence that are related to attracting and retaining quality staff, supporting special education, investing in early education, providing the appropriate level of funding and the right mix of funding sources, and ensuring equal opportunity for all children.

Nearly every one of the 344 superintendents participating in this study offered at least one idea. Most comments related to repealing or changing the existing revenue control law/current system of funding public education. Many wrote specifically that we must find an alternative to the local property tax and often suggested a sales tax as the most attractive option.

There also were numerous comments along the following type: state government must either eliminate or pay for "unfunded mandates;" the state and federal governments need to pay for more of the costs of educating children with special needs; local districts must have more control; we need to address the funding disparities among districts; and the state must create a basic level of funding for each child. There were several who said that the task force itself needed to include additional persons, especially legislators and school business managers/experts on school finance.

Finally, there were scattered comments addressing topics such as rising health care costs, the 2001 Elementary and Secondary Education Act, differences between rural and urban school districts, and accountability for public schools.

The complete list of written comments begins on page 10.



Questionnaire Results

Effects of the Revenue Caps on Programs and Student
Services: 2002-2003 School Year

Directions: Listed below are some actions that school districts have taken to comply with the state revenue caps during the past school year. For each, circle one of the choices available. If your district took no action in 2001-2002, circle "No Action." If your district took action, circle the number which best describes the effects: (1) "Very Negative," (2) "Negative," (3) "No Difference," (4) "Positive," or (5) "Very Positive." If you don't know the effects, circle (6) for "Don't Know." Please answer all questions on this survey.

Action was taken and effects were:

	% Taking Action	Very Neg	Neg	No Diff	Pos	Very Pos	DK
1. Delayed building maintenance or improvement projects	78%	20%	67%	12%	-	1%	1%
2. Spent less for maintenance of buildings and grounds	83	19	68	11	-	1	1
3. Spent less for improvements of buildings and grounds	84	22	64	12	1	1	1
4. Delayed/reduced purchase of curricular materials	77	22	47	29	-	1	-
5. Reduced purchase of consumable supplies, such as paper	75	12	46	41	-	1	-
6. Delayed/reduced purchase of computers, other technology	80	32	48	18	1	1	-
7. Offered fewer staff development opportunities for teachers	74	24	45	30	-	-	-
8. Laid off teachers	69	45	28	25	-	1	-
9. Laid off teacher aids or other support staff	71	36	43	20	-	1	1
10. Laid off administrators/supervisors	56	23	32	43	1	-	2
11. Reduced counseling or similar services	53	20	24	54	-	1	1
12. Delayed hiring new staff	65	21	49	29	-	-	-
13. Reduced extracurricular programs	55	16	31	52	-	-	1
14. Reduced programs for students who are at risk	51	13	31	55	-	-	1
15. Reduced programs for gifted and talented students	60	23	38	38	1	-	1
16. Offered fewer courses	57	18	37	43	1	-	1
17. Reduced transportation services for students	56	10	26	60	2	1	1
18. Reduced summer school programs	49	7	23	66	1	1	2
19. Offered fewer field trips for students	61	13	45	39	1	-	2
20. Increased class sizes	68	27	48	23	1	-	-
21. Increased teacher workload	70	20	51	28	-	-	-
22. Increased administrator workload	78	30	52	18	-	-	-
23. Increased student fees	75	25	39	32	4	1	-
24. Used fund balance to support budget	69	31	40	27	-	1	-
25. Reduced number of academic courses offered to students	52	12	34	51	1	1	2
26. Reduced courses in art, music, theater, vocational, etc.	54	15	32	51	-	1	1
27. Did not replace departing staff	79	26	44	27	1	2	-



28. Does your district's census predict decreasing, increasing, or about the same enrollment over the next 4-5 years?

20% Increase – If an increase, estimate the percentage increase: Mean = 5%, Median = 4%
 47% Decrease – If a decrease, estimate the percentage decrease: Mean = 8%, Median = 5%
 30% About the same
 2% Not sure

29. What has been the effect of the revenue controls on your district's capacity to hire and retain top quality administrators, education support staff, teachers, and guidance counselors/social workers/psychologists? **Write the appropriate number in the blank spaces. Use choices below:**

1 = Very negative 2 = Negative 3 = No difference 4 = Positive 5 = Very positive

	Negative	No difference	Positive
Hiring administrators	37%	62%	1%
Hiring education support staff	30	70	1
Hiring teachers	51	48	1
Hiring guidance counselors/social workers/psychologists	35	64	1
Retaining administrators	38%	61%	1%
Retaining education support staff	32	67	2
Retaining teachers	46	52	2
Retaining guidance counselors/social workers/psychologists	33	65	2

30. How adequate are your district's funds for meeting the following needs?

Meeting all the requirements of the 2001 Elementary and Secondary Education Act, including testing.

Very adequate = 3% Somewhat adequate = 26% Not too adequate = 43% Not adequate at all = 27%

Training/preparing staff for implementation of PI 34, including mentoring, released time, and training of professional development teams, etc.

Very adequate = 3% Somewhat adequate = 16% Not too adequate = 36% Not adequate at all = 44%

Implementing effective use of technology.

Very adequate = 3% Somewhat adequate = 33% Not too adequate = 43% Not adequate at all = 21%

Meeting the needs of both regular and special education students.

Very adequate = 3% Somewhat adequate = 30% Not too adequate = 37% Not adequate at all = 30%

31. The Governor has appointed a Task Force on Educational Excellence that is charged with examining Wisconsin's system of financing education by investigating several factors, including, but not limited to: attracting and retaining quality staff, supporting special education, investing in early education, providing the appropriate level of funding and the right mix of funding sources, and ensuring equal opportunity for all children.

If you could make one or two recommendations to the members of this task force, what would be they be? (**Note: all responses will be anonymous**) Comments begin on page 10.



32. What have been the long-term effects of the revenue caps on your district's programs and services?

Very negative = 22%

Negative = 66%

Neutral = 11%

Positive = .3%

Very Positive = 0%

Don't Know = .3%

33. What is the name of your district? **(For accounting purposes only. No information specific to any district will be reported)**

District name = _____



Written Comments

Question 31: The Governor has appointed a Task Force on Educational Excellence which is charged with examining Wisconsin's system of financing education by investigating several factors, including, but not limited to: attracting and retaining quality staff, supporting special education, investing in early education, providing the appropriate level of funding and the right mix of funding sources, and ensuring equal opportunity for all children. If you could make one or two recommendations to the members of this task force, what would they be?

Minor edits have been made to the comments that follow: district/school names have been deleted (replaced with xxx), some punctuation has been added where necessary; some minor words have been added or deleted for clarity; and words or phrases that were not legible are indicated by three question marks (???).

- *Displace local levy with other funding mechanisms. Eliminate all unfunded state mandates. Provide construction money – must be ongoing. Reimburse for all costs (100 percent) of EEN students. Examine ways to see professional educators are paid what their counterparts outside education are paid.*
- *Learn about the connection between funding and QEO. I've watched at least SIX task forces and have yet to see any improvement.. Take a risk, Do Something!*
- *The task force should be reminded that school districts have had to deal with cost control/revenue caps for over ten years. No other government agency has that imposed on them except for school districts.*
- *State should pay for all EEN costs; Primary Aids should not be eliminated.*
- *Small rural schools are unique and yet – do very well on state test. Do not create a "Fix" for large schools and have small rural districts implement the same "fix".*
- *Develop a more timely system – be able to determine amount of money earlier. Take care of Special Education costs, local control, and decision making at local level.*
- *Eliminate the revenue limits and let the local taxpayers work with the board on setting the fiscal direction for the school district.*
- *Equal per pupil spending across the state, statewide property tax mill rate (same mill rate all districts)*
- *Continue to support small learning communities (keep in mind what research indicates in this regard), address the inequity issue – fiscally responsible schools before 1993 are penalized today! (Equalize funding)*
- *Schools need to follow NCLB requirements – States should be required to have budgets completed timely!*
- *Fund processes that are enacted to meet ESEA. Example: direct money to fund compensatory to states that are part of Professional Development Team.*
- *Find a new method to fund schools. Help smaller declining enrollment schools. Economic recovery and education are closely linked.*
- *Give more local control – fewer mandates – time and days are a ridiculous mandate – (some kids need more, some less.)*
- *Technology Support – How do we keep up? Use a tax that reflects economy – sales, etc.*
- *Find new system to fund education.*
- *Do not remove support for early education programs. Have budget decisions made early enough for districts to adjust.*
- *Include "lost money" (i.e. ESEA and Title I) in a formula that would compensate for large amounts of money that was taken away.*
- *Don't equate property wealth with education – one does not equal the other. Don't punish districts which have not spent their revenue limits or those which are low-spending districts – treat everyone the same.*
- *Referendum in 2001 approved \$24.4 million in CIP project and \$5 million in revenue limit increases and program improvements.*
- *VOTE to mix the revenue sources to move away from property taxes skyrocketing as the state funds less*
- *Please make the report and application for money simple. We currently spend incredibly too much time reporting the same into a number of different formats.*
- *Please fund EEN to its actual costs--nearly 10 percent of our total expenditures goes to high cost of EEN students.*
- *Provide more equity on spending across the state.*



- Insurance (health and property) are skyrocketing – perhaps, sub-level of coverage required for health insurance should be mandated by law.
- Reduce mandates in general (P.E., etc.)
- Eliminate some electives via a [??] system (#23) so there are not local curriculum wars.
- Get the insurance industry to be competitive or start an expanded state system.
- Given the demographics, property values and current spending limits, it is impossible for our small rural district to offer our student instructional programs comparable to large urban districts – any foundation or new funding plan needs to have a mechanism or process to hold spending in larger districts to smaller increases to enable lower spending school districts to “catch up.”
- Declining enrollment is going to be a major problem in this district soon – we have been able to find ways to make fairly painless cuts so far, but that time is coming to an abrupt halt soon! Also, open enrollment is having a very negative impact. Would love to see some constraints on that program as well as with options.
- Take the burden of paying for public service off the backs of the property owners.
- No mandates without funding.
- Work to shift back to local Board control (No Revenue limits! No QEO!)
- Shift property tax burden back to corporate and away from residential taxpayers.
- The equalization aid formula, with the adjustments recommended by WASDA, is the fairest plan. A new plan does not make it better or fairer.
- Use sales tax instead of property tax.
- Have a consistent mill rate for ALL state property owners.
- If the value is higher, more taxes should be paid, just as those who buy should pay more.
- If you want any recommendations to be enacted, members of the legislature need to be included on the task force.
- Transportation, membership, geographic size, and income, as well as, special needs population need to be factored in to arrive at an equitable and adequate fund system.
- Add an auditor and someone who has expertise in school finance from an administrator’s point of view.
- Two-thirds funding is a necessity for small districts.
- Remember to work for all children and not forget that the school district is their home.
- State should cover the cost of any EEN student who exceeds the district per pupil cost.
- As cost of EEN student rise, allow districts to exceed Rev Caps by that cost so regular education students do not have programs cut to fund special education.
- Provide Board of Education with limited ability to unilaterally raise local tax levy.
- Continue to fund at existing level (state of WI)
- Provide more preventative program monies
- Get legislators on board as members of committee – I have heard several say their omission from committee will be a negative in their vote.
- Provide flexibility in use of funds
- Allow more local control
- Would recommend a foundation type plan for funding
- Task Force [should] develop a way to seek and disseminate information from teachers/administrators and Board members
- There is NO perfect system. Fair is in the mind and location of the observer.
- Constitute the membership of this committee so that it reflects: a true intent to take a look at Wisconsin’s school finance system and a true intent to have the outcome enacted into law.
- Consider the impact of locking in a low baseline for already frugal districts vs. a baseline for districts that have not been “lean” for decades.
- Don’t overly rely on one source of revenue
- Let districts borrow (without referendum) for long-term maintenance or capital equipment if district cost is below state average. – We just can’t afford to fund out of operation budget. Technical colleges already have this authority.
- All children deserve the same minimum level of support from the state (per pupil amount). Let each district determine how far above or below this level they wish to go.
- We cannot continue to pay for increases in insurance, utilities, and maintenance at the expense of educating children! Everything comes out of the pot with allowed increases in income, which do not equal cost increases.
- Come up with a funding plan that is equitable for all school districts in Wisconsin.



- *Equal spending for all districts – because we happened to be low spending the year revenue limits were imposed, we have had to remain a low cost per pupil district.*
- *Early Education*
- *Funding for quality teachers.*
- *Provide a mechanism similar to the Governor's proposal allowing the 98 low spending districts same sort of "relief" to the revenue caps.*
- *Get the budget set before end of previous year.*
- *Reduce the use of property tax and use sales tax increase or increase in state general tax.*
- *Local option sales tax by county*
- *Limit the impact on local property taxes funding education by expanding sales and income taxes.*
- *Don't include future building projects in the equalization and formula. We are a negative territory aid district. Must levy 117% to fund construction.*
- *Consider economy of scale issues and the effect of declining enrollment on high aid districts.*
- *Across the board percentage decreases in aid becomes disequalizing because the local levy has to increase so much more in high aid districts.*
- *Allow districts whose fund balance is below recommended levels to increase it without revenue cap implications.*
- *Give incentive for districts that are small and rural to: dissolve and or reshape as elementary districts and send middle to high school students to other districts; build centrally located K-12 building sites; create incentives for young families to move to rural districts.*
- *Address inequities caused by varying property values*
- *Provide equal access to state and local revenue*
- *I'm only in my second year in Wisconsin, though in the business for thirty-five years. – My place – get us off the dependency on property tax. Or if they (the legislature) think this tax is so great, let their revenues be based on property taxes and let us use income and sales taxes.*
- *Spread the receipt of state revenues out evenly over twelve months. Give me monthly revenue I can schedule and avoid the loans I make to cause shortfalls.*
- *Place a "ceiling" or limitation on specific spending*
- *Use a foundation plan with local control options left to school boards to surpass foundation level money.*
- *Create a taxing mechanism for a "school house fund" to address major maintenance, remodeling projects and new construction – would need to be state approved.*
- *Administration and teacher pay must STOP decreasing in Wisconsin with respect to the rest of the country.*
- *Permit local boards to determine the amount of revenue needed to operate schools.*
- *What do the factors have to do with financing education? They want to find a way that they can have a great educational system and not pay for it. I would have them eliminate ALL co and extra curriculum matters. I think it's time we give the people what they ask for and see if they like it.*
- *Without legislative representation the report is DOA! Any changes must be revenue Neutral – A MUST!*
- *Need to have adequate funding.*
- *New mandates to be fully funded (example: PI-34)*
- *Categorical aids to be increased or re-instituted (example: Special Education, drivers, education)*
- *Better financially recognize districts that have inordinate numbers of special education, ELL, and high poverty students*
- *Amend the state constitution to allow for developers' impact fees. Residential development resulting in increased school construction accounts for major portion of escalating education costs.*
- *Shift bulk of school financing from income and property tax to sales tax. This structure does not penalize asset-rich, and income poor residents (elderly).*
- *Seek adequacy – low spending districts have no opportunity to correct budget decisions that were made prior to 1993.*
- *Establish a structure that averts the turmoil that the state's fiscal problems have caused in public schools the last two years.*
- *Be sure schools have adequate funding! School administrators should not have to cut staff or programs. We have been under revenue caps for ten years. We've used up all the places where we can "trim" the budget. Now cuts are going into core functions of the school.*



- *Protect small schools with declining enrollments. Small schools will go the same direction as the small farmer. They will not be able to compete with schools that have large student populations. They will have to close their doors. Come up with ideas on how to control school calendars, starting dates, and insurance issues.*
- *Funding for special education at the state level has been cut in half over the years, while demands for services have increased dramatically. This must be turned around and the state made to live up to its original commitment. Property taxes for business and industry have greatly declined while property taxes for homeowners have steadily increased, pitting local residents against their schools. It's time to make everyone [an] equal partner in the education of our youth.*
- *Set law to regulate costs of health insurance. Provide funds for technology (Teach), PI 34, testing requirements. Release Revenue Caps to four percent increase versus three percent. Cost of salaries, benefits, inflation, gas/fuel is over four percent.*
- *Local control needs to be returned to the taxpayers by use of the annual meeting and school board powers. Revenue Caps for salary and fringes only--all other expenses are outside the cap.*
- *Districts that have been fiscally responsible, and kept their per pupil costs at or below state average are penalized on the amount of revenue they can generate when compared to the high spending districts. There will never be anything approaching equity or parity as long as high spending districts can increase costs faster than more responsible districts.*
- *Look at a foundation plan that would equalize the per pupil spending between larger and lower spending districts – even if it were to occur over a time period.*
- *We can teach any class and help any student you mandate – if you will pay for it.*
- *Whatever comes out of it can be no better than what we now enjoy.*
- *Too much dependence on property tax. Other revenue sources available: income, sales, etc. Public schools are held to excessive accountability standards while non-public schools operate out from under the microscope.*
- *Please use the information developed from all of the recent task forces on school finance.*
- *Do not eliminate school property tax levy credit and primary hold harness provision. Maintain current three-tier formula.*
- *Low spending/low equalized value districts need state aid support – any cuts are devastating. Increasing enrollment puts a strain on facilities and limits participation in pre-K & SAGE programs due to lack of space.*
- *Unfunded mandates for districts with declining enrollment are a disaster. Perhaps a new round of school consolidations are needed!*
- *Balance ability to support with revenue ability to address state mandates. Provide for more local control.*
- *Focus on commitment to sustaining and supporting public education. Remove the focus of property tax to support education.*
- *Stop pitting grandparents against the grandchildren! Reduce the reliance on the property tax! Property taxes are paid in Dec/Jan at a time when people have the least money. Increase sales and/or income taxes. Distribute state aid relative to the income of the area and not the property value behind each student!*
- *Utilize sales tax to offset property tax to fund education. Offer incentives for consolidation of small rural schools (for example: districts less than 750 students K-12).*
- *Membership on task force was very surprising. Do not believe they will be able to lead a change.*
- *School finance reform. Percentage of other taxes to education. Federal monies to education vs. foreign intervention.*
- *Finance formula must be equitable to low property value, low-income districts.*
- *The largest investment of funds goes to staff – given funding, the collective bargaining laws in Wisconsin, and the strength and versatility of this state's organized labor force, is it even believable that – a) ensuing an equal opportunity for all children, by – b) attracting and retaining quality staff in ALL Districts is even possible. Consider state-negotiated teacher contracts and health/benefit plans with a base statewide and the capability for richer districts to spend more if they have a fund balance greater than 17 percent of controlled revenue.*
- *If you cap us with revenue limits, then work to cap the rest of my costs, such as natural gas, electricity, health insurance, etc.*
- *Additional funding for special education students both at the federal and state level so that local dollars do not have to be spent on these programs so heavily!! Increase the amounts for declining districts to operate under the revenue limits formula.*
- *Address non-funded mandates and account for small school costs per pupil to offer similar services as large schools.*



- *Keep funding for education a number one priority. Keep programs like Century 21 going. We need after school programs for our children.*
- *Overall salary needs to improve – quality teachers will no longer be the gifted students. Education is personnel driven, and when cuts are made the system takes another hit.*
- *I have some belief in sales tax, although it would be hard for the state to budget not knowing what will be brought in. Equity in Funding . . . In 1993 we were locked in as a low spending district, and we will remain there until things change! QEO must remain unless revenue caps are listed.*
- *Concentrate on how any changes will affect kids, not districts or politics. If you can do that, I'll be very impressed!*
- *Create a more equalizing factor between property tax and expenditures – property value is NOT a true measure of ability to pay/support local initiatives/governments. Create a funding mechanism that an average person can understand – not one complicated enough to allow for political games(i.e. tax credit part of two-thirds – teacher reduction, etc.).*
- *Nice to see someone from CESA 8 there.*
- *Create equity between high and low spending districts. All children should cost the same to educate regardless of geography.*
- *Explain current funding system!*
- *Look at districts as individually as possible, especially those receiving negative tertiary aid. High property values and severely declining enrollments are a formula for disaster. Taxpayers are no more likely to pass a referendum in these districts than anywhere else. Do not let any district profit at the expense of others. Go around the state and check out the facilities in some of the poorer districts. That will be a real eye opener!*
- *Put local control of levy back in the hands of school boards. Cease the never-ending plague of unfunded mandates from Madison.*
- *Shift from regressive tax structure to progressive tax structure, such as, sales tax.*
- *Consider using sales taxes more to assist school funding. This incorporates significant out-of-state revenues.*
- *Make revenue limits equal to QEO. Eliminate revenue limits. Eliminate requirement of referendum for facility improvement.*
- *Property taxes and EQ value doesn't equal ability to pay. Extend the formula to a five-year average rather than three years. Don't lift the QEO without lifting revenue limits. Get rid of special exemptions. Put a ten percent increase in entertainment revenue. Add .5-1 percent to sales taxes.*
- *Consider increase in sales tax to help fund schools.*
- *Mandates Federal and State. The amount of money, time, and paper spent documenting compliance, writing policies, and publishing notices is a huge drain on the system. It is a regulatory quagmire that has taken resources from students. Special Education costs continue on an upward spiral. Health care costs for support staff are now higher than salaries. We need a state-developed solution!*
- *Tweak the current system – Don't revamp the entire system!*
- *Remove most unfunded mandates. Look at increasing exceptional education costs and mandates.*
- *Consider using average income as a factor in determining "ability to pay." If spending limits remain, [put?] limitations on referenda.*
- *Shift to sales tax for support of education. Eliminate revenue caps and allow the local board to govern. While this district is in good shape, the fund balance is now being used and it will not last long.*
- *Get away from property tax: It pits local schools against constituents. One statewide property tax to cover 80-90 percent of cost, other 10-20 percent levied locally. A state sales tax could offset the state property tax to alleviate the burden on low income-high property value residents.*
- *Get school funding off of the local property tax rolls. Get the equity in funding issues straightened out so every student has an equal educational opportunity!*
- *Small districts have resorted to cutting principals and school business officials to save money. Though indeed removing those positions saves dollars...even a superintendent and some support (i.e., part-time principals) is not enough to keep track of student needs, teacher needs, and staff development and adequate and sustainable curriculum instructional methods to further education initiatives.*
- *For political reasons the Governor should have put some legislators on the task force.*
- *State budget decisions need to be made one year (two preferred) before local districts plan budgets. The most difficult part is planning! We do not know the funding level, the formula to use, or the implementation of changes until all lay-off/non-renewal dates have expired. Finally, the State's late decision-making process causes us to*



look like we do not know how to plan. If this task force makes recommendations that cause substantial changes, then the change needs to occur prior to February 2004, or wait until future date. Revenue caps allowed us to build and remodel old building without raising taxes. Now the uncertainties with state budgets are causing problems.

- *Please stop taking tax dollars from high property value districts to give to other so-called “poor” districts. Several districts in our conference benefit from this practice at our expense. By the way, residents and patrons of the “poor” districts own many of the high-value homes and cottages in our district.*
- *Legislate that Master Agreements have mandatory subject of bargaining only for wages and everything else becomes permissive subjects of bargaining.*
- *No mandates without funding!*
- *Put expert in school finance on the task force. Leave the equalized aid formula alone. Emphasis on local control.*
- *A mix of property, income, and, sales tax for school revenue. Local flexibility in spending, SAGE, etc. A foundation plan – basic amount funded for each student, local option for additional spending.*
- *Wisconsin needs teachers in Math, Foreign Language, Science, and Technology Education instead of toughening up teacher education in these areas. We must lighten our requirements and encourage more future educators to train in these areas.*
- *Find an additional revenue stream. It probably has to be the sales tax, either by plugging loopholes, increasing the rate or both. The property tax is no longer a fair or adequate device. We are at a crossroads. Public education needs to be properly funded but high property taxes (both perception and reality) hurt the entire state.*
- *Our public schools presently are the embodiment of a class system. Everyone had to redirect state money to the rich families so they will not have to attend school with poor minority children. If the rich need \$17,000 per pupil, so do the poor. Who speaks for them??*
- *Appropriate funding levels to meet mandated responsibilities, ensuring equal educational opportunity.*
- *Reconsider the original (pre 1993) equalization formula that served the state schools very well for decades before being “adjusted” to reflect revenue caps. Factor poverty more prominently in the funding of schools – children from families of poverty require additional program resources to attain achievement levels more easily obtainable in affluent families. These disparities must be recognized if “No child is to be left behind!”*
- *Develop an equitable system of funding schools so that all taxpayers statewide have the same tax effort.*
- *The QEO is an “unfunded mandate” – we are legally obligated to raise salary and benefits 3.8 percent. When coupled with the revenue caps there is no place to secure the revenue – the losers are children, whether [due to] reduced supplies, higher class sizes, or, diminished programs. This issue needs to be addressed.*
- *Set a state standard of support. Allow those who want to spend more do it without a referendum each time (super majority of the board)*
- *State imposed sales tax of .5 to 1 percent specifically to fund education. Five-year enrollment average instead of three years.*
- *There is not a single “business manager” and only one “district manager” on the committee. Need someone on the committee who understands school funding and finance.*
- *Schools cannot be put in competition with other schools for money. Any plan that makes some schools “winners” and others “losers” will not work. There is a great need to stop talking about “no taxes.” Elected officials need to be fiscally responsible and promote “responsible taxation.”*
- *Restore support of public education as priority, investigate funding sources other than property tax, and consider adequacy funding over equity formula.*
- *Go to a mandated state health insurance rate, i.e., not able to be arbitrated. Keep revenue caps and QEO. Don’t get rid of one without the other.*
- *Use increase of state sales tax (.5 percent) to fund only education. – Need “new” money, not a shift in funding only.*
- *Greater equity between districts. Greater flexibility for low spending districts. Levy for capital improvements/maintenance.*
- *Either write broader less restrictive administration rules for NCLB and PI 34 or pay for full costs of compliance. These mandates are out of control. Revisit the work of the Association for Equal Funding.*
- *Eliminate budget disincentives. Eliminate mandates.*
- *Eliminate the Revenue Caps! Require all public bodies, county, cities, and townships, to go to referendum for funding, or lift from the K-12 school districts!*
- *Take education OFF the property tax.*
- *No more mandates/laws without funding. Pass a law that approves hours of instruction - NOT days.*



- *Involve the legislators and school district business managers. Drop unfunded mandates.*
- *Budgetary resources must be available to address district needs whether those are early education, technology, testing, curriculum, or teacher retention. Let local boards determine the best use for their schools.*
- *Consider seriously and give special emphasis to serving the needs of poor children. Remember the vital role – well-funded pre-K through grade 12 programs have on the state's economy.*
- *Low spending districts need to catch up to the high spending districts.*
- *We should eliminate the “disconnect” between the obligation to spend (3.8 percent) and the amount of growth per year. (For us, about 2.2 percent).*
- *Appropriate level of funding to insure all children are provided a quality education. This would include appropriate funding for technology. Investing in early education will provide the start for better education later.*
- *Different way to fund schools – sales tax*
- *We need more equity in funding. Poor districts have to make a greater property tax effort than rich districts. Poor districts don't have the funds to spend to the level on a per student basis that rich districts can. There needs to be a base guaranteed per student spending level funded by the state.*
- *Resolve the health insurance escalating costs through some type of reform. If we are attempting to attract educators, find means to fund them. Address unfunded mandates at the federal and state levels.*
- *Provide mechanism for low revenue districts to “catch up.” Present budget makes some improvements in this area, but we have a long way to go. While we have not had to cut programs, we have not been able to develop and improve either.*
- *Eliminate unfunded mandates. Recalculate unfunded pension liability obligations (rates) Match revenue cap to increase in staffing requirements and QEO.*
- *Please consider the effectiveness of unfunded mandates.*
- *How are schools to budget for unfunded required programs, (PI 34), etc. How to control special education costs? Sharing of district administrators (between districts).*
- *Increase the funding for all schools to support: salary and benefit cost related to education, operational costs of educational facilities, educational supplies/materials/books/computers/equipment, and transportation. Allow districts to fund construction with local money.*
- *Consider small school districts. In this district we have 60 plus percent free and reduced lunches, high property values, declining enrollment, and 47 miles from the next school district so we can't just merge. Every student deserves a good education. Our teachers haven't had a raise in years due to high insurance costs.*
- *Low spending districts have been penalized long enough by revenue caps – we need some relief. I guess the recommendation would be to find a way to get relief to those districts. Also, to base district wealth solely on property valuation is wrong – Our average income is low, but property values are skyrocketing in northwestern Wisconsin.*
- *Change funding formulas – get schools off property tax. Go to foundation plan.*
- *Increase Special Education funding!*
- *Create language allowing health insurance to be a permissive subject of bargaining.*
- *The state should take over insurance costs and costing for all public schools.*
- *Lift the revenue caps. Consider the needs of declining enrollment rural school districts.*
- *Do Not Compromise!! Education is too valuable to our nation to ignore or reduce!*
- *Even the playing field for those districts that were low spending in 1993.*
- *Ask the legislators to write LAWs to tax out-of-state traffic pouring into Wisconsin by way of interstate tollbooths for the purpose of funding our public education.*
- *The increase in the revenue limit, at a minimum, must be equal to an increase in the district's expenses required by law (i.e., QEO personnel cost increases). Increase in Special Education costs required by I.E.P. should equal a side (???) of the revenue cap.*
- *Understand which problem you are trying to fix. Is the issue: property tax relief, adequacy, or equality in tax effort?*
- *Deal specifically with effects of revenue caps on small schools. Lessen the effects of declining enrollment on budgets in small schools.*
- *Please HELP rural schools continue to exist! Without adequate support, they cannot continue. Remove revenue caps!*
- *Keep QEO but raise the percentage. Provide state insurance plan.*



- *Figure in the average family income level into the funding formula [because] a district may be considered “property rich” but be very income poor. Figure in transportation costs to and from school into the formula; this is often a hardship and reimbursements have not changed in a long time.*
- *Everyone is going to have to give a little. Make sure all unintended consequences of decisions have been explored. Other states have provided incentives for the consolidation of services. Can Wisconsin do the same? Explore sales tax exemptions.*
- *Full State funding for Special Education. Remember that revenue caps HAVE controlled school property taxes!*
- *[Consider] timeline of when the state approves the budget. SAGE flexibility. Give the districts the same opportunities as charter schools. Eliminate payment for virtual schools.*
- *Work on compensating teachers and administration to a more realistic level. Equal opportunity for all children cannot and will not be accomplished if districts are not given, or have the capability, to collect revenue to equalize.*
- *Increase Special Education funding. Percentage for any student costing over \$20,000 via a .005 percent sales tax on Packers, Bucks, and Brewers tickets. Allow districts to have SAGE grades, K and first only.*
- *We cut, cut, cut and finally passed a referendum to exceed revenue limits for three years. The years we faced cuts were awful! Low moral, high stress, no or little focus on students. The task force needs to find a different way to fund education.*
- *Look at a prevention model for Special Education, so funds could be transferred to kids before they are in special education classes. Funding based on current enrollment where we do not know our revenue until we have expensed for the year’s needs to be reviewed.*
- *Provide funding for opportunities for gifted and talented students. Implement and support a program to deal with the rising costs of insurance.*
- *Keep in mind multiple effects – we are low spending (\$7,100 per pupil) low tax but rising fast, SAGE, four-year old. Affect one and you have a domino effect.*
- *If the revenue cap is continued, I suggest the amount reduced for lower numbers be reduced and the amount increased for higher numbers be reduced as well.*
- *Attracting and retaining quality staff, provide mechanisms to control expenses within the limited revenue limits resources.*
- *Eliminate “property value” as factor for aid.*
- *Develop system to address adequacy of education based on mandated programs. Allow local taxpayers to find additional programming of value to them in their school by vote of the board.*
- *Fully fund special education services*
- *Special Ed funding – get relief per promise of Feds and State.*
- *Give school Boards 1-2 percent flexibility to [exceed the] revenue caps ??? say to referenda, at least one percent!*
- *If caps are going to stay – increase ceiling \$236 – not enough now, \$241 not enough next year – thank god it’s not \$120-\$100!*
- *I think the task force could use the help of school business administrators. I am not aware that the expertise of district finance personnel is being included.*
- *Make the process fair! You cannot remove the QEO without lifting the revenue limits. Look at a common pay scale and benefits package statewide!*
- *Local school board control.*
- *Please put emphasis on the future and support the education of our children. Do not sell them short.*
- *Drop unfunded mandates – bilingual education vs. ESL (only bilingual teachers are reimbursed and the requirements and ??? continue to multiply) Youth options – drop or have districts pay for ONLY high school ??? . Fund special education to alleviate the cost ??? . Special education.*
- *Stay away from a foundation plan. Equalize all facets of the aid program to reflect “poorer” districts’ capabilities to offer programs linked to categorical funding.*
- *Make an allowance for my fifty percent increase in property, insurance, utilities, and other fixed costs.*
- *Revenue limits should take into account health insurance and other increases.*
- *Authorize the local elected school board the power to exceed revenue caps.*
- *Develop a foundation based funding formula weighing particular students needs; IC/LD, ED, ELL, Economically disadvantaged, etc. -- so that the funding is adequate to meet the needs of all students.*
- *Try to balance taxpayer equity and equity of school funding.*



- *How can we find the resources to attract and retain quality staff when schools in the Fox Valley pay higher salaries? We have more turnover than we would like because of this differential.*
- *Equitable amount/appropriate amount behind each student – no matter where they live. Foundation Plan. No vouchers, sources of funding other than property tax for example, sales tax, or income tax. We are in a growth mode with increasing valuation; thus our problems are not severe.*
- *Provide more financial support for high need Special Education students in small schools. Develop a school funding system that does not rely on property taxes as the only source of tax funds.*
- *The property level of the district needs to be addressed. Just because a district may have lake or river property, the district may still not have an adequate tax base, due to being in a high poverty county with little or no industry. The way the funding is set up now it is pitting schools against the community --for many districts the communities are paying way over half of the costs. We are given mandates without funding.*
- *Provide incentives to school districts to consolidate. Develop a grant process funding by the state for new school construction/remodeling. Provide funding for low incident, high cost special needs students.*
- *Don't make changes in the way schools are funded if it results in "winners" and "losers." Modify present funding – revenue caps formula – to keep the amount a district's budget can increase from year to year equal to the QEO.*
- *Work to eliminate expensive mandated testing required in ESEA. Professional staff knows who needs help, and every-year testing is not a benefit. Consideration must be given to districts like ours that have low free and reduced lunch counts, but families who don't want to raise property taxes/taxes. A balance of funding sources must be used. Not all property taxes, and yet local control must be maintained.*
- *Influence Washington D.C., contract language relating to insurance plans prevents innovative and affordable benefits. MUST be addressed because these increases will eventually result in layoffs for our district. (29.7 percent +) Waivers to 180 days so we can condense calendar, retain hours and minutes. Allow us to form consortiums to save on transportation and shared services.*
- *Increase special education funding. Keep equalization and formula. Don't increase sales tax. Do something about health insurance costs (prohibitive). Keep up funding for completed building projects.*
- *Fund special education through the general aid formula so that it is not un-equalizing!*
- *Leave present formula as is!!*
- *Look at the costs associated with implementation of PI-34 in relation to the benefits of the law. Protect funding for pre-school and 4 year-old kindergarten programs. These programs are making a difference!*
- *Small districts with declining populations need "x" amount of dollars to operate H.S. programs. Consolidating schools in remote areas is NOT a viable option. Schools (small, rural) cannot compete with wages offered in larger communities.*
- *We need financial mandate relief. They should be informed that the NCLB legislation requires equal participation by parochial schools in the funding opportunities, yet they are not obligated to test the students. This drains revenue from public schools, yet we face the mathematical inevitability that all public schools will enter the AYP category of "in need of improvement." At that point, the public perception will be that public schools are "failing" despite having 95 percent of students performing at proficient and advanced levels, while parochial/private schools are "succeeding" because they aren't required to assess student performance. The Task Force can't change the NCLB legislation, but they need to be aware of the financial, educational, and political impact.*
- *Please make the QEO and revenue caps equal. Provide help to districts with declining enrollment.*
- *Provide the support for special education as it was originally intended to be. The 70 percent never lasted.*
- *Reconcile the cost of labor with the allowable increases under revenue limits.*
- *Special education costs are the most difficult to support. A \$50,000 student in our district is a real burden. It is reducing what can be offered to the larger majority. We need relief in this area. Other than that we are 51 percent funded; our neighboring district is 76 percent funded. (Go figure!)*
- *Adjust the formula to provide more revenue relief to districts experiencing three or more successive years of declining enrollment.*
- *Get school tax OFF property tax OR create a combination plan that uses property tax and sales tax plus "sin" tax and income tax. Mandate relief.*
- *Remove funding from local property tax to sales tax and provide current level of funding and allow for annual increases. Promote a professional merit system for pay for all school employees. Teachers, support staff and administration groups should negotiate language only.*
- *Provide that all children in the state of Wisconsin are provided equitable educational opportunities. Allow more creativity and flexibility in meeting the needs of all children.*



- *Weigh-in on removal of QEO and revenue caps: this should be done gradually – not all at once. Take a position on school consolidation and the “perceived effectiveness” of consolidated administration. Take a look at impact of GASB-34.*
- *Implement plan by Institute for Wisconsin’s Future. Raise sales tax two percent.*
- *Take a proactive stance against unfunded mandates.*
- *Lift revenue caps. Allow local districts to tax their determined levels. Level the playing field for declining enrollment districts in urban land-locked areas.*
- *Remove revenue caps. Provide Special Education funding in reality.*
- *Special Education funding should not be part of any cap or control. Need adequate funding of Chapter 220. Choice or other programs should not be cut from school funding K-12 but part of a separate State allocation.*
- *Consistent plan for adequate funding.*
- *Start to incorporate additional funding from a sales tax increase. (Sales tax is less “painful” than property taxes). Begin to equalize per pupil funding throughout the state. Frugal districts prior to revenue caps have been unduly punished.*
- *Make decisions based upon best practice for CHILDREN. Anything less than that will have long lasting impact on democracy.*
- *Do NOT penalize property-rich districts with high poverty rates in the equalization aid formula. Remove QEO requirement that encourages good administrators to move on to obtain more attractive salaries.*
- *Clarify what basic educational opportunities should be provided to every child. Funding that level plus ten percent for local programs. Standardize staff compensation (salary and benefits) by region.*
- *Special Education: at one time in this State we understood there was a clear difference between a medical model and an educational model. Many of our high cost Special Ed children are functioning under the medical model. We love all children; however, dollars are being taken from our regular education children to respond to special education needs. We need to operate schools with our heads, not only our hearts.*
- *It will be difficult to establish a funding system when there is not enough money no matter how you slice the pie.*
- *All representation is from the south. Look at additional funding for small school districts.*
- *Negative aid remains unconstitutional in Wisconsin!!!*
- *Statewide, state paid, insurance for school employees – health, and dental. Early education saves money later, and the societal advantages are great.*
- *Have the financial system take into account local property levels. Create another system for isolated school districts to get funding adequate for their needs.*
- *Mandates need to be funded by the state, otherwise, no mandates. Change the financial funding formula for school funding.*
- *Something needs to be done with escalating health care costs. Our teaching and administrative staff received no increases last year in pay as everything went to benefits.*
- *Include factors that base funding on family incomes, not property values. Put in provisions for [sparsity], and put in a minimum dollar to support small but necessary schools.*
- *The school funding mechanisms should provide: equal access to state and local revenues so that all school districts have the same capacity to invest in a K-12 education for their children. Provide additional funds on a continuing basis to meet the additional needs of students.*
- *Do no harm to districts. Factor all kinds of districts into plan. No short range fix. Communicate.*
- *Review the method of distributing state aid. Districts that are rural and have become property-rich but income-poor are not able to offer an equal educational opportunity under current law. Assist with Special education costs.*
- *Assist districts with declining enrollment. Shared services. Fully funding mandates.*
- *Remember who the wage earners, and taxpayers will be. Continued expenditure of significant finds for special education, at the expense of regular education, is counter-productive.*
- *Provide financial support for PI 34 (or drop it). Provide a mechanism for providing flexibility with the funding formula – local decisions that don’t require referenda.*
- *As long as funding formula stays the same we will be good, otherwise it will be negative.*
- *Take into consideration the uniqueness of each district.*
- *Review the countless list of state mandates currently imposed on public schools. (PI 34)*
- *We had to look at the restructuring of the way education is being delivered in this state. We can’t afford the present system.*



- *Shift to some form of sales tax to support education. Go for a big change, not increased taxes nor quick fix.*
- *Pursue alternative funding methods for schools. Combo sales tax/property tax. Do not penalize school districts, which are property-rich, but economically poor.*
- *Equitable funding mechanism. Maintain funding for K-4 Preschool! Maintain funding for Youth Options. Full funding for any mandates.*
- *Mandated increased labor costs must equal increased revenue cap increases. Give back local levy control to local school boards. Be sure to take special care of our youngest learners.*
- *Remove revenue limits and QEO and do not replace with binding arbitration. Repeal unfunded mandates or provide funding for them. Maintain SAGE program. Allow more local control. Continue to fund – four-year-old kindergarten. Address the health care issue to provide relief to districts experiencing [large] percent increases. Fund Special Education at a higher level.*

